

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DRB

L. A. HORN EXCAVATING &	)	
CONSTRUCTION, INC.,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 23866-13 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On March 20, 2015, respondent reported to the Court: that the IRS Office of Appeals initiated a supplemental hearing, pursuant to this Court's order remanding the case; and that Appeals personnel have composed a supplemental notice of determination; but that no final notice has yet been issued. It is therefore

ORDERED that, no later than April 20, 2015, the parties shall file a joint status report (or, if that is not possible, then separate reports) that shall include facts about the issuance of a supplemental notice of determination and the parties' recommendations as to further proceedings in this case. Petitioner should recall the statement made by the Court on November 17, 2014 (Tr. at 54): "[I]f I remand it to [IRS] appeals and you have another opportunity to make a proposal of an installment payment or something like that, you're going to have to get serious. Because ... [i]f this case comes around again without you having come up with an agreement they can accept, this is going to be easy to decide the next time. It's all going to be laid out in clear numbers and clear decision making."

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
March 20, 2015

**SERVED Mar 20 2015**